

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK**

PAUL J. HUDSON

vs.

1:03-CV-172

INTERNAL REVENUE SERVICE

**THOMAS J. McAVOY,
Senior United States District Judge**

DECISION & ORDER

On December 8, 2006, the Court referred the matter to Hon. Randolph F. Treece, United States Magistrate Judge, for a recommendation on whether (1) the Court should lift the stay in this matter; (2) whether this matter should be consolidated with United States Dep't of Justice v. Hudson, Civil Case No. 06-CV-763 (N.D.N.Y.)(FJS); and (3) whether monetary sanctions should be assessed against Plaintiff for his failure to comply with the Court's March 23, 2006 Order, and, if so, the amount thereof. On March 27, 2007, Magistrate Judge Treece issued a Report-Recommendation and Order wherein he recommended that (1) the stay not be lifted; (2) the matters not be consolidated; and (3) that Plaintiff be ordered to pay, within thirty (30) days of this Decision and Order, \$150 as a sanction for failing to abide by the Court's March 23, 2006 Order. See 3/27/07 Rep.-Rec. & Ord., dkt. # 44. Plaintiff has objected to these recommendations.

When objections to a magistrate judge's Report-Recommendation are lodged, the Court reviews the record *de novo*. See 28 U.S.C. § 636(b)(1). After such a review, the Court may "accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate

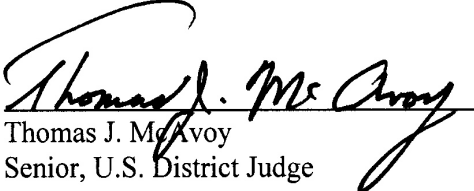
[judge]. The [Court] may also receive further evidence or recommit the matter to the magistrate [judge] with instructions.” Id.

Having reviewed the record *de novo* and having considered the issues raised in Plaintiff’s objections, this Court has determined to accept and adopt the recommendation of Magistrate Judge Treece for the reasons stated in the March 27, 2007 Report-Recommendation & Order with one exception. As to the recommendation that Plaintiff be ordered to pay, within thirty (30) days of this order, \$150 as a sanction for failing to abide by the Court’s March 23, 2006 Order, the Court will issue a suspended order. Provided Plaintiff continues to provide timely status reports to the Court of the pending bankruptcy proceeding and appeal during the pendency of the stay (as required by the Court’s March 23, 2006 Order), the sanction will be absolved. If Plaintiff fails to provide timely status reports, the \$150 sanction recommended by Magistrate Judge Treece will be payable as well as any other additional sanction that may be imposed by the Court or recommended by Magistrate Judge Treece.

Therefore, for reasons set forth above, it is hereby

ORDERED that the stay is not lifted and is still in effect; the instant matter will not be consolidated with United States Dep’t of Justice v. Hudson, Civil Case No. 06-CV-763 (N.D.N.Y.)(FJS); and the \$150 sanction against Plaintiff recommended by Magistrate Judge Treece is suspended as set forth above.

DATED: August 7, 2007


Thomas J. McAvoy
Senior, U.S. District Judge